



Treasury Financial Manual

Bulletin No. 2022-12

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: U.S. Standard General Ledger (USSGL) – A Treasury Financial Manual (TFM) Supplement

1. ~~Purpose~~—This bulletin revises the [USSGL](#) and replaces all previous amendments.

2. Rescission

Bulletin No. 2022-12 rescinds the following publications:

- Bulletin No. 2021-17 (June 2021)
- Bulletin No. 2021-20 (August 2021)
- Bulletin No. 2022-04 (December 2021)
- Bulletin No. 2022-10 (March 2022)

3. Explanation of Updates

Bulletin No. 2022-12 USSGL includes two parts:

- Part 1 Fiscal Year (FY) 2022, replaces USSGL Part 1 FY 2021 reporting.
- Part 2 FY 2023, replaces USSGL Part 2 FY 2022 reporting.

4. Overall Changes to the USSGL

- Part 1 FY 2022—Revised
- Part 2 FY 2023—Revised
- Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL.

5. Changes by Part/Section

Part 1—FY 2022 Reporting includes Sections I through VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Categories
- Transaction Listing
- Transactions
- T-Accounts

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Definition Report
- USSGL Account Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2022 GTAS Reporting

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources
- SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2022 Reporting

- Reclassified Balance Sheet
- Reclassified Statement of Net Cost
- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2022 Reporting.

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary
- Closing Edit Details

Part 2—FY 2023 Reporting includes Sections I through VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Categories
- Transaction Listing
- Transactions

- T-Accounts

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Definition Report
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6. Effective Date

- Part 1 requirements for FY 2022 are effective immediately.
- Part 2 requirements for FY 2023 are effective October 1, 2022.

7. References

- [TFM Volume I, Part 2, Chapter 4700.](#) "Federal Entity Reporting Requirements for the Financial Report of the United States Government," dated June 2021.
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated August, 2021.
- OMB Circular No. A-136 Revised, "Financial Reporting Requirements" (Form and Content), dated August 2021.

8. Inquiries

Direct questions concerning this bulletin to your agency's [USSGL Board representative](#) or:

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